

Division of Health Care Finance and Policy
Instructions for Completing the Ambulance and Chair Car Services Cost Report

The following forms are to be completed by the provider and certified by an authorized individual:

Face Sheet

General Information

Schedule A – Statement of Revenue

Schedule B – Statement of Expenses

Schedule C – Employee Information Schedule

Schedule D – Statement of Vehicle Expenses

Schedule E – Statement of Occupancy Expenses

Schedule F – Statistical Information

Certification Statement – This information must be completed and signed by either the executive officer or fiscal officer.

In order to assist you in filling out these forms, the attached material provides general instructions as well as detailed explanations of the cost centers, allocation bases and the expenditures associated with line items on these schedules. Where specific instructions are not provided, it is assumed that the forms and the line items are self-explanatory and can be completed through the application of routine accounting practices. Specific questions about these forms should be addressed to: Sara Carroll (617) 988-3266

Unless otherwise specified in the instructions for that section, information is to be provided for the most recently completed fiscal year. Please submit a copy of your financial statements for the same time period as the information contained in this report.

Functional Revenue and Cost Centers

Directly allocate each expense category to the relevant cost centers whenever possible: administration, advanced life support, basic life support, chair car, and other services. (If you are a chair car only provider, please allocate cost to strictly the fields under chair car.) A description of your allocation methodology may be requested in a field audit.

Advanced Life Support (ALS)

Services as defined by the Commonwealth of Massachusetts, Department of Public Health, in 105 CMR 170.502.

Basic Life Support (BLS)

Services as defined by the Commonwealth of Massachusetts, Department of Public Health, in 105 CMR 170.501.

Chair Car

Services as defined by the Commonwealth of Massachusetts, Division of Medical Assistance, in 130 CMR 407.402.

Other Services

All revenue-generating services other than those described above as ALS, BLS, and Chair Car. Information for this category should be reported in the aggregate and need not be differentiated by program type.

Checklist: For your convenience a checklist of required items is included on the last tab of the cost report.

Schedule A - Statement of Revenue

Total revenue reported on Schedule A should equal the total revenue figures in the accompanying financial statements. If the revenues do not match, please attach a statement of reconciliation. If two or more items on the audited statements have been combined into one item on Schedule A, detail the items that have been combined. All revenue earned during the most recently completed accounting year should be listed on this schedule.

Line 1- Self-Pay/Private Pay:

Payments received directly from patients for services rendered that are not sponsored by any governmental or third party entity. This also includes co-payments and deductibles.

Line 2 - Medicare:

Payments received from Medicare, Railroad Medicare, or Champus.

Line 3 - Medicaid:

Payments received from Medicaid (MassHealth or any Medicaid managed care organization).

Line 4 – Commercial Insurance:

Payments received from any commercial insurance, HMO plans, and other third party payers.

Line 5 - Contracts (PPS, DRG, other):

Payments received from facilities (e.g., hospitals or nursing homes) for transport of their patients or residents.

Line 6 - Municipal Subsidy:

Amounts received by an ambulance service provider from a city or town for the purpose of ensuring that said ambulance service shall provide services to that city or town.

Line 7 – Other:

Include payments received from any sources not listed above. Also include any amounts received from another ambulance service for use of your company's services, if they are not included elsewhere.

Lines 9-16 - Unrestricted Grants, Gifts, Donations:

Funds or cash given to a provider without restriction by the donor as to their use. These funds are considered the property of the provider to be used as it deems appropriate. It is important that only unrestricted funds be listed under this category.

Lines 18-25 - Restricted Grants, Gifts, Donations:

Funds or cash that are designated by the donor for paying certain operating costs, or groups of costs, or costs of specific groups of patients. These also include funds that are designated for specific programs. **Attach an explanation or documentation** for each restricted grant. Reconcile any differences between grant amounts listed on the documents and grant amounts reported on the cost report.

Lines 13 and 22 - Donated Services:

Defined as the value of services rendered to the provider by persons who work more than 20 hours per week and who are not paid by the provider. The value of such services should be reported on the basis of the wages and benefits provided to a paid employee who performs the same or similar work or on the fair market rate commensurate with the person's qualifications and the services provided.

Line 27 – Non-operating Income:

Report losses other than bad debt, such as loss on investments, as a negative amount. Attach a list of the item(s) to the cost report hardcopies referencing the schedule and line item.

Schedule B - Statement of Expenses

Line 1 - Administrative Staff Salary/Wages:

Do not manually enter. This amount will be automatically imported from Schedule C, Line. 8.

Line 2 - Direct Service Staff Salary/Wages:

Do not manually enter. This amount will be automatically imported from Schedule C, Line. 15.

Line 4 - Payroll Taxes:

Employer's share of FICA, MUICA, FUTA (in the case of for-profit contractors) and other payroll taxes paid on behalf of the provider's staff.

Line 5 - Non-Salary Related Benefits:

Life, disability, health and medical insurance, workers compensation insurance, pension and annuity plan contributions, day care, tuition benefits and all other non-salary/wage benefits received by staff as compensation for their personal services.

Line 7 - Total Vehicle Expenses:

Do not manually enter. This amount will be automatically imported from Schedule D, Line 14.

Line 8 - Total Occupancy Expenses:

Do not manually enter. This amount will be automatically imported from Schedule E, Line 15.

Line 9 - Subcontracted Staff:

Expenses for a person or persons who are not payroll employees (reported on Lines 1 and 2) of the ambulance service. These payments may be made to individuals or to staffing agencies.

Line 10 - Staff Training:

Formal instruction to meet professional continuing education requirements to satisfy program licensure requirements or to enable direct service staff to acquire and maintain acceptable levels of knowledge, skill, and proficiency for the routine performance of their assigned functions including any certification fees. This amount should include fees paid on behalf of employees, reimbursement of fees paid by employees, and the cost of bringing a trainer or consultant on-site to provide training. The wage/salary cost for company employees who provide training, and the wages paid to company employees for attending training should not be included in this amount; such costs will be reported on Schedule C.

Line 11 - Medicine/Pharmacy:

The costs incurred in purchasing medicine and pharmaceuticals for patient use.

Line 12 - Medical Supplies and Equipment:

The costs incurred in purchasing medical supplies and equipment for patient use.

Line 13 - Communications Equipment:

Communications equipment used in the operations division of the company. Such equipment may include two-way radios, cellular telephones, pagers, and C-MED equipment. Expenses incurred in the repair or warranty of such equipment should also be reported here. For equipment with a useful life of over one year, the depreciation expense should be reported here.

Line 14 - Laundry, Uniform Expense:

Any expenses incurred in furnishing uniforms, cleaning uniforms, laundering linens, etc.

Line 15 - Other:

Specify any other categories of expense which can be directly allocated to the relevant cost centers. Include, for example, costs incurred for medical control, medical direction, and expenses incurred in subcontracting the transportation portion of ALS services.

Schedule B - Statement of Expenses (cont'd)

Line 17 - Municipal Allocation for Administrative Expenses (Cities and Towns only):

For a municipality which attributes to its ambulance operations a pro rata share of the municipality's overall administrative expense, this amount should be reported here and any line items which are encompassed within this expense may be skipped.

Line 18 - Office Supplies, Postage, Printing:

The costs incurred for office supplies and routine office expenses.

Line 19 - Insurance:

Expenses for any and all insurance not listed on other schedules. This would include, but not be limited to, the expense of maintaining any umbrella and/or professional liability insurance for the company and its employees, and directors and officers' liability insurance. Do not include vehicle liability insurance which is reported in Schedule D, Line 2, or building, fire, equipment, or premises liability insurance which is reported on Schedule E, Line 7.

Line 20 - Interest:

Include any interest expense other than that incurred for vehicle loans, which is reported on Schedule D, Line 3, and mortgage interest which is reported on Schedule E, Line 2.

Line 21 - Computer and Other Equipment:

Expenses incurred in obtaining, repairing, maintaining, and warranting equipment including computer hardware and software, fax machines, photocopiers, and telephone systems. For equipment with a useful life over one year, report the depreciation expense here.

Line 22 - Legal Fees:

All fees or compensation paid by the organization for the legal services of an attorney (not lobbying).

Line 23 - Accounting Fees:

All fees or compensation paid by the organization for accounting and audit services of a CPA or accountant.

Line 24 - Other Professional Fees:

All fees or compensation paid by the organization for the services of professionals that are not reported elsewhere.

Line 25 - Income Taxes:

Include all federal, state, and local income taxes paid by the company.

Line 26 - Bad Debt Expense:

An account receivable which is regarded as uncollectible following reasonable collection efforts.

Line 27 - Parent Organization Expense:

Any assessment fee or allocation of expense from a parent organization.

Line 28 - Other:

Specify all other categories of administrative expense. Include, for example, fees for membership in professional associations and other miscellaneous expenses.

Line 30 - Directly Allocated Expenses:

Do not manually enter. This amount will be automatically calculated.

Line 31 - General Administrative Expense:

Do not manually enter. This amount will be automatically calculated.

Line 32 - Allocation of Administrative Expense:

Do not manually enter. This amount will be automatically calculated.

Schedule C - Employee Information Schedule

This schedule records the salary expenditures and full time equivalent (FTE) information associated with employees of the organization. Please Note: This schedule is for payroll employees only – costs for any subcontracted services should be reported on Schedule B, Line 9.

Full Time Equivalents (FTEs):

This column is used to indicate the number of full time equivalents for employees of each category. FTEs are a method of measuring the amount of time that an employee works in terms of a full time equivalent holding a comparable job. If 40 hours defines a full workweek (as noted in the organization's personnel policies), then 40 hours of work for a given position is 1.00 FTE and 20 hours is 0.5 FTE. To compute these FTE values, divide the total annual paid hours (including vacation, sick leave, overtime) for each category of employees in each cost center by 2080 hours. 2080 is the equivalent of a year's hours, for a 40-hour workweek. If your organization's workweek is other than 40 hours, the annual divisor will be different. Please report workweek hours on Schedule C, Line 17.

Lines 1-7 - Administrative Staff:

Includes the salary expenditures for the services of Executive Officer(s), Fiscal Officer(s) (i.e. the professional management staff of the organization), and all other persons who spend 100% of their payroll hours in the administrative area. This section also includes salary expenditures for all staff who provide support to the overall functioning of the organization, including administration (i.e. receptionists, billing clerks, dispatcher, records personnel, and maintenance).

Lines 9-11 – EMTs:

Includes salary expenditures for Emergency Medical Technicians (EMTs) who meet the function and training requirements of an EMT as required for that certification by the Department of Public Health in 105 CMR 170.00.

Line 12 - Chair Car Drivers-Attendants:

Report the FTEs and salary expenditures for employees functioning as chair car drivers and attendants. If a chair car driver or attendant is also an EMT or serves another function within the company, the proportion of time and wages spent as a chair car driver or attendant should be reported here.

Line 13 - Operations/Field Supervisors:

Include the FTEs and salary expenditures for employees who function as operations supervisors, shift supervisors, or field supervisors.

Line 14 - Clinical Training/Medical Director:

Include the FTEs and salary expenditures for employees engaged in clinical training and clinical oversight of field providers (including quality assurance and improvement activities). Also include any employees who function as medical director to the company. Do not include contracted services, which will be reported on Schedule B, Line 15.

Line 17 – Normal Work Week Hours per FTE:

The number of hours that defines a full workweek expected of each employee.

Schedule D - Statement of Vehicle Expenses

This schedule records the costs of vehicles and the costs associated with the repair and maintenance and operation of vehicles used for company business. Directly allocate expenses to the appropriate cost center whenever possible. If insufficient detail is maintained to permit direct allocation, report these expenses in Column 7, Expenses Not Directly Allocable.

Line 1 – Leasing Expense:

The total annual lease payments made for all leased vehicles used for company business.

Line 2 - Vehicle Insurance:

Expenses incurred in maintaining liability, theft, and property damage insurance for vehicles used for company business.

Line 3 - Interest Expense:

Interest expense incurred on loans for purchased vehicles used for company business.

Line 4 – Vehicle Depreciation:

The total annual depreciation expense of all purchased vehicles used for company business.

Line 5 - Repairs and Maintenance:

Includes all expenses associated with the repair, maintenance, and warranty of vehicles. Also includes expense and/or depreciation associated with any repair and maintenance equipment (e.g., lifts, tire machines, computerized equipment). Do not include salary expenditures for in-house mechanics, which will be reported on Schedule C.

Line 6 – Gas, Oil and other Vehicle Related Fluids:

The cost of gasoline, lubricants and other fluids for all vehicles used for company business.

Line 7 – Taxes:

The expense of all taxes related to vehicles used for company business such as excise and sales taxes.

Line 8 - Vehicle License and Registration:

Includes fees for the Registry of Motor Vehicle and for certification and licensure of vehicles and of the ambulance service by the Office of Emergency Medical Services, Massachusetts Department of Public Health.

Line 9 - Other

All other vehicle related expenses that do not pertain to any line items listed above.

Line 11 – Unallocated Expenses:

Do not manually enter. This amount will be automatically calculated.

Line 12 – Allocation based on number of transports:

Do not manually enter. This amount will be automatically calculated.

Line 13 – Directly Allocated Operating Expenses:

Do not manually enter. This amount will be automatically calculated.

Lines 15 - 18 - Transports:

Do not manually enter. These amounts will be automatically imported from Schedule F.

Schedule E - Statement of Occupancy Expenses

This schedule records the costs associated with the occupancy, repair and maintenance of the organization's offices and/or other places of business. Directly allocate expenses to the appropriate cost center whenever possible. If insufficient detail is maintained to permit direct allocation, report these expenses in Column 7, Expenses Not Directly Allocable.

Line 1 – Rent:

The total annual rent expense of all buildings used for company business.

Line 2 – Mortgage Interest:

The interest expense on the mortgages of all buildings used for company business.

Line 3 - Depreciation (Building):

The total annual depreciation expense on all buildings used for company business

Line 4 – Depreciation (Equipment):

Depreciation for equipment associated with a building(s) which is not otherwise reported on Schedule B.

Line 5 – Repairs and Maintenance (Building):

Includes general upkeep of facilities, such as plowing during the winter.

Line 6 – Property Tax:

The property taxes associated with buildings used for company business.

Line 7 – Insurance (Building and Equipment):

Expenses incurred in maintaining property damage, theft, fire, and premises liability insurance for real property and equipment, which is not otherwise reported on Schedule B.

Line 8 – Utilities:

Includes telephone service, electricity, and heating expenses. Specialized communications equipment should be reported on Schedule B, Line 13.

Line 9 - Donated Space:

The imputed value of any building space that is donated.

Line 10 – Other:

All other occupancy related expenses that do not pertain to any line items listed above.

Line 12 – Unallocated Expenses:

Do not manually enter. This amount will be automatically calculated.

Line 13 – Allocation based on square footage:

Do not manually enter. This amount will be automatically calculated.

Line 14 – Directly Allocated Operating Expenses:

Do not manually enter. This amount will be automatically calculated.

Lines 16 - 20 – Square Footage:

Enter the amount of square footage associated with each cost center.

Schedule F - Statistical Information

The following data should be gathered throughout the year. Those providers who have not established ongoing data collection may submit data collected for a 30-day period falling between 9/1/2004 and 10/31/2004.

Select the reporting period:

1. Full Year.
- OR
2. Study period falling between 9/1/2004 and 10/31/2004

If option 1 is selected, proceed to the Mileage section.

If option 2 is selected, enter the dates for the study period, which MUST be at least 30 consecutive days.

You will receive an error message if your entry is not valid.

Mileage

Line 1 – Ambulance Mileage:

Report the total ambulance mileage traveled for a 30 day period falling between 9/1/2004 and 10/31/2004.

Line 2 – Chair Car Mileage:

Report the total chair car mileage traveled for a 30 day period falling between 9/1/2004 and 10/31/2004.

Line 3 – Other Services Mileage:

Report the total other services mileage traveled for a 30 day period falling between 9/1/2004 and 10/31/2004.

Line 4 – Total Mileage.

Loaded Mileage

Line 1 – Ambulance Mileage:

Report the loaded mileage for all ambulance transports (HCPCS code A0425) during the most recently completed fiscal year.

Line 2 – Chair Car Mileage:

Report the loaded mileage for all chair car transports (HCPCS code A0425) during the most recently completed fiscal year.

Line 3 – Other Services Mileage:

Report the loaded mileage for all other service transports during the most recently completed fiscal year.

Line 4 – Total Loaded Mileage.

Transport Profile By Type of Service

Lines 1-10 – Report the number of transports made by type of service during the most recently completed fiscal year.